FORM **PA-20-A** 

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## UTILITY PROPERTY TAX INFORMATION UPDATE RSA 83-F (UTILITIES FILING ANNUAL FERC REPORTS)

DUE ON OR BEFORE MAY 1, 2008

STEP 1 OWNERSHIP IDENTIFICA- TION	Please check one Corporation Partnership Individual (Sole Proprietor)  NAME OF UTILITY  NAME OF OWNER (IF DIFFERENT THAN N  BILLING ADDRESS  CITY/STATE/ZIP CODE	specify)				
•	CONTACT PERSON	PHONE NUMBER				
•	E-MAIL ADDRESS		FAX NUMBER			
STEP 2 POLLUTION CONTROL EXEMPTION	If you wish to claim air and/or water pollution control exemption(s) as described in RSA 72:12-A, please complete and submit to the Department of Revenue Form PA-20E and include a copy of the exemption letter from New Hampshire Department of Environmental Services. If you do not have Form PA-20E, you may visit our web site at www.nh.gov/revenue or contact this office by calling the Property Appraisal Division at (603) 271-2687.					
STEP 3 ANTICIPATED CHANGES	List below anticipated events (internal to your business or external and market-related) and/or issues that may have a significant influence on future operations, income and/or expenses.					
STEP 4 TOTAL (COMPANY) ASSET INFORMATION	PERIOD ENDING (CHECK ONE): DECEMBER 31, 2007					
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STEP 5 FINANCIAL DETAIL/PER- FORMANCE INFORMATION	YEAR	NET UTILITY OPERATING INCOME		NET PLANT IN SERVICE		CONSTRUCTION WORK IN PROGRESS	
	2005	\$		\$		\$	
	2006	\$		\$		\$	
	2007	\$		\$		\$	\$
STEP 6 BREAKDOWN OF ASSETS BY TOWN/CITY INCLUDE CIAC	NEW H	HAMPSHIRE TOWN/CITY		MAP/LOT	ORIGINAL CO	OST	NET BOOK VALUE
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$
					\$		\$

**CERTIFICATION:** I hereby certify under penalties of perjury that the information provided on the accompanying pages, is correct, and accurate to the best of my belief and knowledge, and that I am authorized to submit this report on behalf of the utility property owner and/or operator named herein.

SIGNATURE (IN INK)

PRINT SIGNATORY NAME & TITLE

NH DRA

MAIL PROPERTY APPRAISAL DIVISION

TO: ATTN: UTILITY APPRAISAL

PO BOX 487

CONCORD, NH 03302-0487

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PA-20-A Instructions

## **UTILITY PROPERTY TAX INFORMATION UPDATE RSA 83-F** (UTILITIES FILING ANNUAL FERC REPORTS) INSTRUCTIONS

WHO SHOULD FILE	RSA 83-F:4 defines "Persons Liable" as follows: The tax imposed by this chapter shall be assessed upon each utility owning or possessing utility property. If an owner of utility property has filed an election pursuant to RSA 83-F:5, II, the tax imposed by this chapter shall be assessed upon each person with an ownership interest in utility property, in the proportion that such person's ownership interest bears to the entirety of the ownership in the property.				
FILING DATE	The completed form is DUE ON OR BEFORE May 1, 2008. *See note 1 below.				
STEP 1	Check the box that indicates the type of ownership. Give either the Federal Employer Identification Number or the Social Security Number that applies, the name of the Utility, the owner and mailing address. List the contact person, the phone number, the fax number and an e-mail address.				
STEP 2	If filing for pollution control exemption, submit the Department's Form PA-20E and a copy of the exemption letter from the New Hampshire Department of Environmental Services.				
STEP 3	Give any information known to the taxpayer that might lead to a significant change in the Utility's future operations, financial or otherwise.				
STEP 4	Input the financial "performance" information applicable to Utility property only.				
STEP 5	Input the detailed financial "performance" information applicable to Utility property only.				
STEP 6	Provide detailed information regarding the location of the assets, including the map/lot numbers. Importantly, the original cost and net book value are required to enable an allocation of value to each location.				
SIGNA- TURE AND TITLE	Authorized individual must sign in ink and date before mailing. Also include the title of person signing.				
NOTE 1	EFFECTIVE AUGUST 24, 2007				
	According to RSA 83-F:5,V(a), these forms must be submitted to the DRA on or before May 1, 2008. Importantly, pursuant to RSA 83-F:5,V(b), if an extension is required a request must be submitted in writing to the NHDRA Property Appraisal Division. If the taxpayer is unable to file the form as required under RSA 83-F:5(a) or (b), penalties will be assessed under RSA 83-F:5,VII				
	"RSA 83-F:5,VII Any person who fails to file a completed form as required under paragraph V on or before May 1, or by the date granted by an extension, if applicable, shall pay a penalty of one percent of the property tax for which the person is liable. In no case, however, shall the penalty be less than \$250 or more than \$2,500. This penalty shall be treated as incident to the tax and shall be in addition to any other penalty applicable pursuant to paragraph VI."				